IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 21685 of 2004(F)

PETITIONER:

ELGEES, 44/1066, L.F.C. ROAD,
KALOOR, COCHIN-682 017, REP. BY ITS MANAGING
PARTNER, V.J. GEORGE, VADAKKEMUTTATH HOUSE,
L.F.C. ROAD, KALOOR, COCHIN-17.

BY ADV. SMT.C.G.BINDU
SMT.C.G.AJITHA

RESPONDENTS:
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1. **SALES TAX INSPECTOR, COMMERCIAL TAXES,**
   FEROKE POST, FEROKE.

2. **SALES TAX OFFICER, SPECIAL CIRCLE-III,**
   KOCHI-18.

3. **SECRETARY, MINISTRY OF FINANCE,**
   THIRUVANANTHAPURAM.

4. **STATE OF KERALA, REP. BY ITS CHIEF**
   SECRETARY TO GOVERNMENT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, ALONG WITH WP(C) NO.11660/2005 AND CONNECTED CASES THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NOs. 21685 of 2004, 34666, 27317, 14118, 13066, 4442, 11660, 13963 of 2005, 29047, 17859, 17794, 27194, 22157, 16277, 15439, 23833, 22993, 27895, 29046, 25947, 21304, 31399, 26894, 26916 & 21386 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, these writ petitions are allowed declaring that the petitioners are not liable for payment of Entry Tax.

The writ petitions are allowed as above.

P.R.RAMAN, JUDGE

Rp